IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 276 OF 2003

The Commissioner of Income-tax,
City - 13, Mumbai Appellant

vs.

M/s.Ganpatrai Jaigopal Respondent

Mr.B.M.Chatterjee with Mr.V.H. Kantharia i/b.
Mr.L.S.Shetty for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 11th October 2004

P.C.

Heard.

2. The controversy raised in this appeal is concluded by the Division Bench judgment of this Court in the case of Ship Scrap Traders & ors v. Commissioner of Income Tax, 251 ITR 806.

3. No substantial question of law arises.

4. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)